

REG-94-008 DRUG TAX ASSESSMENT; ADJUSTMENT OF AMOUNT

008.01 In addition to weighing or measuring the quantity of drugs found in his or her possession pursuant to these regulations, an assessee shall have the right to request that the Department consider any mitigating evidence which would result in a lower tax liability if accepted.

008.02 Regardless of any other provision in these regulations, the Tax Commissioner shall have the authority to abate any penalty or reduce the amount of any assessment levied pursuant to this program.

008.02A The Tax Commissioner shall have the authority to enter into payment agreements with any assessee.

008.02B A petition to the Tax Commissioner for redetermination must be in writing. Petitions for redetermination must be filed or postmarked within ten days of either service of the assessment or mailing of the assessment to the last known address of the assessee via registered or certified mail. All petitions for redetermination must be accompanied by payment of the tax or suitable security for the payment of the tax.

(Sections 77-4307, 77-4310, 77-4310.02, and 77-4312. February 2, 1992.)